



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: January 19, 2023

SUBJECT: Agenda for MFAC Meeting – Wednesday, February 15, 2023

The next MFAC meeting is scheduled for February 15<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### Attendance Instructions:

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 994 239 345#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS was previously distributed via email to your electronic calendar.

### The Agenda is as follows:

1. Call to order
2. Approval of the minutes to the December 7, 2022, meeting
3. Status of Outstanding June 30, 2021, Municipal Audit Reports
4. Town of Brooklyn
  - FY 2021-22 Budget to Actual results through June 30, 2022 – Town and BOE
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - Status Update:
    - Tax Collection Rates - FY 2023
    - Finance Office staffing – Town and BOE
    - Use of ARPA funds and impact on the Town and BOE finances
    - Corrective action plans for FY 2021 Audit and Management Letter Findings
    - FY 2022 audit report (timeline/schedule) including projected issuance date
  - Other fiscal related matters
5. City of Derby
  - Corrective Action Plan Update and Implementation – City and Board of Education (BOE) – Audit and Management Letter findings from FY 2021 Audit

- FY 2021-22 Budget to Actual results through June 30, 2022, including BOE
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, including BOE
  - Status Update:
    - Tax Collection Rates – FY 2023
    - Finance Office staffing – City and Board of Education
    - Use of ARPA funds and impact on the City’s finances
    - FY 2022 audit report (timeline/schedule – City and Board of Education) including projected issuance date
  - Other fiscal related matters
6. Town of Hamden
- Review of the FY 2021-22 Audit Results
  - Outstanding FY 2022 Management Letter (submittal to OPM required)
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 Town and BOE
  - Status Update:
    - Use of ARPA funds and impact on the Town and BOE finances
    - Corrective Action Plan – FY 2022 Federal Audit Findings / Management Letter Findings
    - 5-Year Capital Plan and Debt Restructuring
  - Other fiscal related matters
7. Town of Plymouth
- FY 2021-22 Budget to Actual results through June 30, 2022 – Town and BOE
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - Status Update:
    - Use of ARPA funds and impact on the Town and BOE finances
    - Outstanding FY 2021 Management Letter (submittal to OPM required, audit report received on 10/6/22)
    - FY 2022 records including issuance of the FY 2022 audit report (provide timeline)
    - Updating of FY 2023 records (provide timeline)
    - Staffing of the Finance Office, Town and BOE
  - Other fiscal related matters
8. Other Business

Please contact Bill Plummer at [bill.plummer@ct.gov](mailto:bill.plummer@ct.gov) for any questions you may have.

Cc:

Austin Tanner, First Selectman, Town of Brooklyn  
 Shelley Cates, Finance Director, Town of Brooklyn  
 Richard Dziekan, Mayor, City of Derby  
 Walt Mayhew, Chief of Staff, City of Derby  
 Nancy Balsys, Deputy Finance Director, City of Derby  
 Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
 Robert Trainor, Business Manager, Derby Public Schools  
 Lauren Garrett, Mayor, Town of Hamden  
 Sean Grace, Chief of Staff, Town of Hamden  
 Curtis Eatman, Director of Finance, Town of Hamden  
 Rick Galarza, Deputy Finance Director, Town of Hamden  
 Joseph Kilduff, Mayor, Town of Plymouth  
 Grace Zweig, Finance Director, Town of Plymouth  
 Secretary of State  
 State Treasurer’s Office



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison, Executive Financial Officer, *Kimberly Kennison*

DATE: March 31, 2023

SUBJECT: Agenda for MFAC Meeting – Wednesday, April 19, 2023

The next MFAC meeting is scheduled for April 19<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 325 660 021#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS was previously distributed via email to your electronic calendar.

### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the February 15, 2023, meeting
3. Status of Outstanding Municipal Audit Reports - FY 2021 and 2022
4. Town of Brooklyn
  - FY 2021-22 Budget to Actual results through June 30, 2022 – Town and BOE
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - FY 2023-24 Adopted or Proposed Budget – Town and BOE
  - Status Update:
    - Tax Collection Rates - FY 2023
    - Finance Office staffing – Town and BOE
    - Use of ARPA funds and impact on the Town and BOE finances
    - Corrective action plans for FY 2021 Audit and Management Letter Findings
    - FY 2022 audit report - Timeline/Schedule - List of outstanding items
  - Other fiscal related matters
5. City of Derby
  - FY 2021-22 Budget to Actual results through June 30, 2022, City and BOE
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, City and BOE
  - FY 2023-24 Adopted or Proposed Budget – City and BOE

- Status Update:
    - Tax Collection Rates – FY 2023
    - Finance Office staffing – City and Board of Education
    - City Human Resources Director
    - Use of ARPA funds and impact on the City’s finances
    - Corrective Action Plan City and BOE – Findings from FY 2021 Audit
    - New Financial Accounting System
    - FY 2022 audit report - Timeline/Schedule - List of outstanding items
  - Other fiscal related matters
6. Town of Hamden
- Outstanding FY 2022 Management Letter (submittal to OPM required)
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, Town and BOE
  - FY 2023-24 Adopted or Proposed Budget - Town and BOE
  - Status Update:
    - Use of ARPA funds and impact on the Town and BOE finances
    - Corrective Action Plan – FY 2022 Federal Audit Findings / Management Letter Findings
    - 5-Year Capital Plan and Debt Restructuring
  - Other fiscal related matters
7. Town of Plymouth
- Delinquent FY 2021 Management Letter
  - FY 2021-22 Budget to Actual results through June 30, 2022 – Town and BOE
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - FY 2023-24 Adopted or Proposed Budget - Town and BOE
  - Status Update:
    - Use of ARPA funds and impact on the Town and BOE finances
    - FY 2022 audit report - Timeline/Schedule - List of outstanding items
    - FY 2023 Reconciliations and recording of transactions
    - Staffing of the Finance Office, Town and BOE
  - Other fiscal related matters
8. Other Business

Please contact Bill Plummer at [bill.plummer@ct.gov](mailto:bill.plummer@ct.gov) for any questions you may have.

Cc:

Austin Tanner, First Selectman, Town of Brooklyn  
 Shelley Cates, Finance Director, Town of Brooklyn  
 Richard Dziekan, Mayor, City of Derby  
 Walt Mayhew, Chief of Staff, City of Derby  
 Nancy Balsys, Deputy Finance Director, City of Derby  
 Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
 Robert Trainor, Business Manager, Derby Public Schools  
 Lauren Garrett, Mayor, Town of Hamden  
 Sean Grace, Chief of Staff, Town of Hamden  
 Curtis Eatman, Director of Finance, Town of Hamden  
 Rick Galarza, Deputy Finance Director, Town of Hamden  
 Joseph Kilduff, Mayor, Town of Plymouth  
 Grace Zweig, Finance Director, Town of Plymouth  
 Secretary of State  
 State Treasurer’s Office



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: May 24, 2023

SUBJECT: Agenda for MFAC Meeting – Wednesday, June 21, 2023

The next MFAC meeting is scheduled for June 21<sup>st</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 711 741 007#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS was previously distributed via email to your electronic calendar.

### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the April 19, 2023, meeting
3. Town of Brooklyn
  - FY 2022 Audit, Findings and Corrective Actions
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - FY 2023-24 Adopted Budget – Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Status Update:
    - Tax Collection Rates - FY 2023
    - FY 2023 Audit
  - Other fiscal related matters
4. City of Derby
  - FY 2022 Audit, Findings and Corrective Actions
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, City and BOE
  - FY 2023-24 Adopted Budget – City and BOE
  - ARPA Report on use of funds - City and BOE
  - Status Update:
    - Tax Collection Rates – FY 2023
    - Finance Office staffing – City and BOE
    - City Human Resources Director

- New Financial Accounting System
    - FY 2023 Audit
  - Other fiscal related matters
5. Town of Hamden
    - FY 2022-23 Budget to Actual results with projections through June 30, 2023, Town and BOE
    - FY 2023-24 Adopted Budget - Town and BOE
    - ARPA Report on use of funds - Town and BOE
    - Debt Service Schedule – Principal and Interest Payment for each year outstanding, beginning with FY 2023
    - Status Update:
      - Corrective Action Plan – FY 2022 Federal Audit Findings / Management Letter Findings
    - Other fiscal related matters
  6. Town of Plymouth
    - FY 2022 Audit, Findings and Corrective Actions
    - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
    - FY 2023-24 Adopted Budget - Town and BOE
    - ARPA Report on use of funds - Town and BOE
    - Status Update:
      - Tax Collection Rates – FY 2023
      - FY 2023 Audit, including reconciliations and recording of transactions
      - Staffing of the Finance Office, Town and BOE
    - Other fiscal related matters
  7. Outstanding Municipal Audit Reports
  8. Other Business

Please contact Bill Plummer at [bill.plummer@ct.gov](mailto:bill.plummer@ct.gov) for any questions you may have.

Cc:

Austin Tanner, First Selectman, Town of Brooklyn  
 Shelley Cates, Finance Director, Town of Brooklyn  
 Richard Dziekan, Mayor, City of Derby  
 Walt Mayhew, Chief of Staff, City of Derby  
 Nancy Balsys, Deputy Finance Director, City of Derby  
 Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
 Robert Trainor, Business Manager, Derby Public Schools  
 Lauren Garrett, Mayor, Town of Hamden  
 Sean Grace, Chief of Staff, Town of Hamden  
 Curtis Eatman, Director of Finance, Town of Hamden  
 Rick Galarza, Deputy Finance Director, Town of Hamden  
 Joseph Kilduff, Mayor, Town of Plymouth  
 Grace Zweig, Finance Director, Town of Plymouth  
 Secretary of State  
 State Treasurer's Office



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: July 27, 2023

SUBJECT: Agenda for MFAC Meeting – Wednesday, August 16, 2023

The next MFAC meeting is scheduled for August 16<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 271 043 199#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS was previously distributed via email to your electronic calendar.

### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the April 19, 2023, meeting
3. Town of Brooklyn
  - OPM Tiers Eligibility Report
  - Consideration for Release from Commission Oversight
4. City of Derby
  - ✓ FY 2022 Audit Results and Audit Findings
  - Corrective Action Plans and Updates on Implementation – FY 2022 Audit
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, City and BOE
  - FY 2023-24 Adopted Budget – City and BOE with Comparative Prior Years Information
  - ARPA Report on use of funds - City and BOE
  - Status Update:
    - Tax Collection Rates – FY 2023
    - Finance Office staffing – City and BOE
    - City Human Resources Director
    - New Financial Accounting System
    - FY 2023 Audit Status
  - OPM Tiers Eligibility Report
  - Other fiscal related matters

5. Town of Hamden
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, Town and BOE
  - FY 2023-24 Adopted Budget - Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Debt Service Schedule – Principal and Interest Payment by year
  - Update - Corrective Action Plan and Implementation –Audit Findings and Management Letter
  - OPM Tiers Eligibility Report
  - Other fiscal related matters
  
6. Town of Plymouth
  - ✓ FY 2022 Audit Results and Audit Findings including Management Letter
  - Corrective Action Plan – Audit Findings and Management Letter
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - FY 2023-24 Adopted Budget - Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Status Update:
    - Tax Collection Rates – FY 2023
    - FY 2023 Audit Status, including reconciliations and recording of transactions
    - Staffing of the Finance Office, Town and BOE
  - OPM Tiers Eligibility Report
  - Other fiscal related matters
  
7. Outstanding FY 2022 Municipal Audit Reports, including Reports not Submitted by June 30, 2023
  
8. Other Business
  - a) Public Act 23-197 – Inform Legislative body of findings
  - b) Draft – Best Practice Guide – Facilitating a Timely Audit
  - c) Other

✓ = **previously submitted to OPM**

Please contact Bill Plummer at [bill.plummer@ct.gov](mailto:bill.plummer@ct.gov) for any questions you may have.

Cc:

Austin Tanner, First Selectman, Town of Brooklyn  
 Shelley Cates, Finance Director, Town of Brooklyn  
 Richard Dziekan, Mayor, City of Derby  
 Walt Mayhew, Chief of Staff, City of Derby  
 Nancy Balsys, Deputy Finance Director, City of Derby  
 Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
 Robert Trainor, Business Manager, Derby Public Schools  
 Lauren Garrett, Mayor, Town of Hamden  
 Sean Grace, Chief of Staff, Town of Hamden  
 Curtis Eatman, Director of Finance, Town of Hamden  
 Rick Galarza, Deputy Finance Director, Town of Hamden  
 Joseph Kilduff, Mayor, Town of Plymouth  
 Grace Zweig, Finance Director, Town of Plymouth  
 Secretary of State  
 State Treasurer's Office





# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

**REVISED**

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: December 5, 2023

SUBJECT: Agenda for MFAC Meeting – Wednesday, December 13, 2023

The next MFAC meeting is scheduled for December 13<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

**Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: **987-327-333#** 332 021 73#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS was previously distributed via email to your electronic calendar.

**The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the August 16, 2023, meeting
3. Municipal Accountability Review Board Update
  - City of Hartford
4. Delinquent FY 2022 Municipal Audit Reports Update
  - Town/City Presentations
5. City of Derby
  - FY 2022-23 Unaudited Results, City and BOE
  - FY 2023-24 Budget to Actual results with projections through June 30, 2024, City and BOE
  - ARPA Report on use of funds – City and BOE
  - Update:
    - Finance Office staffing – City and BOE
    - Staffing of the Tax Collector’s Office
    - New Financial Accounting System
    - Corrective Action Plan and Implementation – FY 2022 Audit Findings / MFAC Recommendations
    - FY 2023 Audit Status, including timeline for audit submission
  - Other fiscal related matters

6. Town of Hamden
  - FY 2022-23 Unaudited Results, Town and BOE
  - FY 2023-24 Budget to Actual results with projections through June 30, 2024, Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Status Update:
    - Corrective Action Plan and Implementation –FY 2022 Audit and Management Letter Findings
    - FY 2023 Audit Status, including timeline for audit submission
  - Other fiscal related matters
  
7. Town of Plymouth
  - FY 2022-23 Unaudited Results, Town and BOE
  - FY 2023-24 Budget to Actual results with projections through June 30, 2024, Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Update:
    - Staffing of the Finance Office, Town and BOE
    - Corrective Action Plan and Implementation –FY 2022 Audit and Management Letter Findings
    - FY 2023 Audit Status, including timeline for audit submission
  - Other fiscal related matters
  
8. Other Business
  - OPM Analysis – Tier I Eligibility
  - Draft Calendar Year 2024 Meeting Dates
  - Commission Chair – Farewell to Chairwoman Buch / Discussion and Approval of New Chair

Please contact Bill Plummer at [bill.plummer@ct.gov](mailto:bill.plummer@ct.gov) for any questions you may have.

Cc:

Mayor, City of Derby  
 Nancy Balsys, Interim Finance Director, City of Derby  
 Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
 Robert Trainor, Business Manager, Derby Public Schools  
 Lauren Garrett, Mayor, Town of Hamden  
 Sean Grace, Chief of Staff, Town of Hamden  
 Curtis Eatman, Director of Finance, Town of Hamden  
 Rick Galarza, Deputy Finance Director, Town of Hamden  
 Joseph Kilduff, Mayor, Town of Plymouth  
 Grace Zweig, Finance Director, Town of Plymouth  
 James Cosgrove, First Selectman, Town of Branford  
 James Finch, Finance Director, Town of Branford  
 Mayor, City of Danbury  
 Dan Garrick, Finance Director, City of Danbury  
 First Selectman, Town of East Lyme  
 Kevin Gervais, Finance Director, Town of East Lyme  
 Secretary of State  
 State Treasurer's Office